POLK COUNTY

2014 OPERATING AND CAPITAL BUDGET RECOMMENDATION

DANA FREY, COUNTY ADMINISTRATOR

SEPTEMBER 4, 2013

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September 4, 2013

TO: Polk County Board of Supervisors

FROM: Dana Frey, County Administrator

SUBJECT: Polk County 2014 Operating and Capital Budget Recommendations

It is my honor to present you with a budget recommendation for 2014 for your consideration and in compliance with my responsibilities under Wisconsin Statutes section 59.18. A summary of this budget recommendation is attached along with supporting documentation; full detailed information is available from the department of administration on any department or expenditure category (and of course on any other relevant financial subject). A full presentation will be made to you at a special County Board meeting on September 10, 2013.

The last several years have been financially challenging for virtually every local government in the United States. Not only have revenues been constrained due to declining property values and shrinking intergovernmental aid, but the demand for services has often increased due to high unemployment and slow economic growth. This has been readily apparent in Polk County, which, along with other counties bordering major metropolitan areas, has seen a substantial loss in value. For the period 2009 – 2012 (taxes payable in 2010 – 2013), equalized value has fallen in Polk County by 19.3%, the second-largest drop in the State behind Adams County and just ahead of the Counties of St. Croix (-18.1%) and Pierce (-17.1%).

As noted in past discussions, this fall in value and accompanying constraints on revenues will, along with increasing demands for services and other cost increases, force local governments to change. This may be either in a transition, or an orderly and planned process towards a known future, or a transformation, unplanned and uncontrolled changes towards an unknown end. With your leadership, Polk County has taken steps to control its own future, and this budget proposal continues that progress. This budget continues to limit the future impact of past decisions by providing loans for energy-saving investments and beginning to implement a market based wage structure for new hires as well as a classification system that provides more opportunity for advancement and lateral transfers. The latter will result in both future savings and improved retention, as there will be opportunities for some career paths, at least as possible in a

smaller organization. The budget is also structurally balanced, meaning all current expenditures are offset by current revenues. Finally, it does all of the above without any overall increase in property tax levy.

The recommended overall budget expenditure is $56,338,549, a decrease of $779,010 or 1.4% percent from the 2013 adopted budget. Following the "last dollar levy" principle defined in the budget preparation and execution policy[1] the final property tax levy recommendation is $20,984,004, a slight reduction from the 2013 actual property tax levy. This levy amount is well below the state-imposed levy cap.

Budget goals and objectives:

There are three basic objectives to a budget process: to improve fiscal discipline and budget transparency, to allocate funds in accord with County Board priorities, and to improve the effectiveness and efficiency of public expenditures. This budget proposal continues to make progress towards fiscal discipline through assurances of future sustainability and conservative, realistic revenue and expenditure estimates. Fiscal transparency is enhanced by the incorporation of all funds in a single budget, with County Board action required to retain any dedicated accounts, and all fees and charges listed on a separate, comprehensive fee schedule. In addition, the proposed budget also incorporates an initiative to help move all departments and funds to the same general ledger as the County's general fund in preparation for a longer-term replacement of the County's financial software and improved budget reporting.

Allocation in accord with County Board priorities is improved by linking department narratives to the strategic and comprehensive plans and by specifically addressing the issues raised above. Additionally, the Board prioritization session held earlier this year provided input on programs considered important and, in preparing the budget, opportunities for increased services or performance in these areas were considered. Table 4, following, shows these changes. It is also the intent of this process that governing committees have maximum opportunity for input and policymaking in considering and making recommendations on the annual budget.

Efficiency and effectiveness continue to be addressed through program restructuring and a reduction in staffing through attrition and by specific initiatives to improve resource utilization in certain areas. This proposal also takes steps to more clearly treat enterprises as stand-alone businesses, providing directors the ability to reduce costs as needed to assure profitability. All programs will again be matched with key

[1] In allocating revenues, all non-levy revenues must be calculated before property tax levy is assigned, assuring the lowest tax level for any given budget

performance indicators and, for selected programs, a logical framework will be prepared, showing how program activities link to results sought by the County Board and how progress towards those results can be measured. Finally, this budget also proposes to begin an initiative towards redefining how citizens can best access county services, taking into account improvements in technology and changing citizen needs.

Summary of Recommendations

These budget recommendations were developed through a process that began in late 2012. Every department was asked to submit an initial budget request that included no additional levy support in operating or capital expenditures but did include an increased cost for compensation and benefits. Following, administration met with departments to determine potential opportunities for savings above and beyond the baseline amount in coming to a final recommendation. Once again, the cooperation and assistance received from every department head was outstanding.

Revenues:

In developing the 2014 budget proposal, it was once again assumed that non-tax revenues would generally be frozen (unless there was reason to know or believe otherwise, i.e. amounts were certified or there was strong likelihood of a decrease in funding). Unlike the last fiscal biennium, there were few reductions in state aid, although some uncertainty still remains in the area of human services. In total 2014 state aid is estimated to be $9,882,431 of total revenues, a slight increase over 2013 due to improved estimation and better collections in Human Services as well as health care reform and to a slight increase in state funding for highways.

Substantially improved sales tax collections have been reflected in an increased forecast of $2,500,000, an amount just above that actually collected in 2012 and below the forecast recently supplied by the Wisconsin Counties Association and that forecast by Polk County's own time series model. Both July and August 2013 collections were at or near record levels, indicating that the retail market, at least, has fully recovered from the past recession. The forecast for interest earnings remains about the same as was also reduced substantially to reflect current miniscule interest rates (the August 2013 interest rate for investments made in the Wisconsin Local Government Investment Pool was 0.07%).

Revenue from charges for services is expected to be down significantly from 2013 largely due to the closure of the home care program and accompanying loss of revenues. Golden Age Manor approximately the same as in 2013, and lime quarry revenues are increased slightly.

The last dollar levy principle requires that the property tax recommendation follow the assignment of all revenues, effectively making it the resource of last resort in preparing a budget recommendation. Once a minimum level of expenditures had been determined, options were considered to fill the resultant gap; the final figure derived was levy. The budget recommends a 2013 levy of $20,984,004, a minor reduction from the 2013 property tax levy. (None of the figures include the levy for Library Act 150 or Highway Bridge Aid, as these are pass-through funds outside of the control of the County Board). New construction increased the County's equalized value by 0.69%.

Note that the 2014 budget recommendation is substantially below the levy cap. The County Board does have the ability to increase levy by $145,668 for new construction and $136,175 for increased pre-2005 debt service, for a total of $281,843 in new levy. Although the budget as presented does not make use of this revenue, a reminder that given the manner in which the levy cap is calculated only $105,000 of this amount would be available as levy next year.

Although change in the amount in the county share of the tax is impossible to predict for any individual taxpayer, it is possible to predict that the average taxpayer will see a small reduction in his or her county tax due to the effect of new construction and this small decline in levy. Any decline will be more pronounced in towns, all else being equal, due to shifts in equalized value (the Department of Revenue estimated that, overall, the County's equalized value decreased in towns and increased in cities and villages). Due to the overall decline in the County's equalized value the County's tax rate will increase modestly, but as it is applied against a lower value, the County's tax collections will decrease very slightly. Further, as the county levy only accounts for about 20 percent of the total, change in school district and town/village/city levies will have a far greater impact on the total tax bill.

Total revenues are estimated to be $56,638,288, a $190,472 or a 0.3% increase from the 2013 budget amount. This total is $9.0 million below the recent peak in 2008. Table 1, attached, provides greater detail on revenues and collection history.

Expenditures:

Total expenditures are estimated at $56,338,549, a decrease of $779,010 or 1.4% from the 2013 budget amount. As with revenue from services, this drop is largely due to the closure of the home care program. Personnel costs again decrease very slightly, despite a recommended general compensation adjustment and increases in benefit costs. Overall staffing is reduced by 5.8 FTE, largely because of the closure of the home care program and with some small decreases elsewhere offset by increases due to state-

mandated services relating to the Affordable Care Act and an increase in Golden Age Manor staffing count due to more accurate estimates. Absent the latter, staffing would fall by 9.3 FTE. In total, staffing is down by 38.9 FTE since its recent peak in 2008 and 30.3 FTE since 2010.

Earlier this year, the County Board conducted a prioritization session where each of the major County programs was assigned a priority ranking. This budget directly addresses the top 10 priorities, albeit with limited funding, and indirectly addresses the bottom five priorities, one of which was eliminated due to County Board action. Table 4, attached, shows the recommendations incorporated in the budget recommendation for each of these programs.

Two years ago, County Board acted to establish two new accounts, an asset protection fund to provide revolving loans for major capital projects or other investments and an account to offset unfunded retirement obligations. This year, it is again proposed that the loan fund be appropriated to reduce future costs, in this case for funding for the Sheriff's water patrol, and a small amount is also set aside for planning for Highway Department facility needs, to be repaid from eventual bond or other proceeds. There may be opportunity for an investment to reduce energy costs, but that is still under consideration.

The second fund was established to help defray the cost of accumulated sick leave on retirement. Given newer estimates on costs, it is proposed that this fund be increased by $65,000 due to revised estimates so as to help ensure funding adequate to fully cover all future costs for this program.

There are only three areas where significant increases in levy revenues are proposed. One is law enforcement, but most of this reflects an omission in the 2013 staffing plan, not an actual increase in expenditures. Similarly, the increase in Employee Relations reflects reassignment of one FTE from Administration, with a small increase for outside services to assist with personnel classification system reform. The third largest increase, Medical Examiner, is due to a new contract for autopsy services and a reclassification of health insurance from single to family coverage.

A levy reduction stems from your decision to phase out the home care program, although the 2014 savings are offset by potential unemployment costs and potential costs of service continuation for those unable to obtain care from another provider as well as a potential need to rebuild fund balance due to cost overruns in this program in 2013. Most other departments show modest reduction in levy support. No requests for additional levy have been received as of this time.

It should be noted that this is the first budget in several years that shows a decrease in the levy for debt service, albeit only $5,993. Debt service is scheduled to fall more significantly in 2015, but rise again in 2016 before falling further in 2017.

Finally, the budget recommendation includes some funding for an overdue restructuring of the County's job classification system and the beginning of an initiative to redesign how the County provides services to residents to both improve the quality and ease of access to those services and, over time, reduce costs.

Fund balance:

This budget recommendation again complies with the County Board's directive that the general fund undesignated fund balance equal at least 20 percent of general fund expenditures, again with a recommendation that the unassigned fund balance be held at least 25 percent of general fund expenditures. Another recession, or lengthening of the current excruciatingly slow recovery, will also affect State and Federal collections; this, along with the state of Federal finances, makes future reductions in county aid inevitable. Some of these reductions may come without adequate notice for the County to respond, meaning that a reserve may prove necessary to avoid major service disruptions or costly layoffs.

(Note that it would appear that the budget actually increases fund balance by nearly $300,000. That is not the case; this figure results from improved estimates for Golden Age Manor and repayment to the internal revolving loan fund mentioned above.)

Capital improvements:

The 2013 budget recommendation also incorporates a capital improvement planning process, in part linked to the asset protection and internal investment fund. As was the case last year, the amounts for 2013 are incorporated in the budget recommendation directly, and will be separately identified in a capital improvement plan for those items over $25,000 and in a budget annex for items over $5,000. The five-year plan will be released as a separate document along with the full budget presentation to the County Board later this month.

It is also prudent at this time to begin consideration of the County's longer term capital needs. In addition to the highway building, the main part of the government center itself is approaching 40 years in age and is not designed to its current use and, additionally, contains a great deal of unused or lightly used space.

Future budget implications:

As in the past, the intent in preparing this budget was to both ensure it was structurally balanced, meaning that all continuing expenditures and, to the extent possible, to reduce future liabilities. That effort has so far been successful. Note, however, that reform of the County's compensation and classification system is imperative as the labor market continues to be felt in hiring and retention issues. At some point the County will have no choice but to increase salaries at the market rate.

The 2014 budget recommendation will contain two forward year estimates, to 2015 and 2016. As with last year's forward year estimate, personnel costs will generally be fixed, meaning that any increased costs will need to be offset by savings through attrition or reduction in service levels. Finally, we do expect that repayments to the asset and investment loan fund will allow for funding additional investments to assist in reducing future costs. We do not expect any significant relaxation of the levy cap or increase in levy in the foreseeable future.

Conclusions and implications

The 2014 budget recommendation continues the transition to a smaller, more efficient government, one more flexible and responsive in service provision, more competitive in the market for talent, and altogether better at providing the services citizens want and are willing to pay for. As noted last year, this is not an easy or rapid transition: the temptation is to wait and see what happens. However, doing so would risk the very outcome we most wish to avoid: having a future set for the County rather than having the County set its own future, entering into a transformation rather than a transition process.

Respectfully submitted,

Dana Frey
County Administrator

Highlights, 2014 Budget

The 2014 budget recommendation follows the direction set by the Polk County Board of Supervisors to efficiently and effectively provide for services. Specifically, this recommendation is intended to address several goals assigned by the County Board:

- **No increase in property taxes.** For the third year in a row, the proposed budget does not increase the county portion of the property tax levy, setting a level of $20,989,554, slightly below the 2012 levy of $21,991,492.
- **Smaller, more efficient government.** The 2014 budget continues the transition to a smaller, more efficient government. A net 5.8 positions were eliminated and, following recent Board action, the home care program is discontinued. In addition, it is proposed that a concerted effort be implemented beginning next year to review service delivery so as to provide better service to citizens and at a lower cost.
- **Personnel system reform.** Like that of most governments, the County's personnel classification system is not as conducive to recruitment and retention as it could be. The number and complexity of different job classifications makes lateral transfers difficult, and there are no clear career paths to encourage retention. In addition, compensation is often compressed, meaning that the difference between supervisory and non-supervisory pay is excessively small, and often above market for entry-level positions. This budget includes savings from this recalibration, and funding for development of a new classification system.
- **Paying down debt.** The 2014 budget proposal fully funds County debt service of $4.2 million, near the peak amount in 2013.
- **Structurally balanced budget.** All ongoing expenditures are funded through ongoing revenues for 2014; one-time funding is only used for one-time expenditures.
- **Solid fund balance.** The recommended unassigned fund balance remains at least 25% of General Fund expenditures.
- **Transparent process.** All relevant budgetary materials posted on the Internet once released, and the policy on budget consideration provided for the opportunity for every committee to review and recommend amendments to the budget in public meetings with the opportunity for public comment.

2014
BUDGET

2010 - 2014 SUMMARY

SUMMARY		2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Revenues						
General Property Tax	Minus Act 150/Bridge	20,665,600	21,020,119	20,991,492	20,989,554	20,984,004
Other Taxes	Minus 203 sales tax	923,433	915,946	826,120	826,220	826,220
State Aids		10,845,627	9,973,006	8,624,982	8,773,008	9,882,431
License & Fees		296,947	274,987	316,035	326,435	335,935
Fines and Forfeitures		280,131	280,416	251,100	241,850	234,700
Public Charge for Services		12,843,314	13,053,442	12,370,451	12,824,133	11,755,973
Intergovernmental Revenue		6,839,672	7,770,035	7,724,883	8,350,248	8,838,186
Misc Revenue		1,968,557	894,982	1,017,050	874,505	763,442
Other Financing Sources		4,718,763	2,544,743	3,184,185	3,241,863	3,017,397
Total Income		**59,382,044**	**56,727,676**	**55,306,298**	**56,447,816**	**56,638,288**
Expenditures						
Personnel		29,053,142	27,270,393	29,434,035	29,387,191	29,345,686
Operating - 000		16,446,605	11,898,995	2,860,420	2,940,749	2,690,946
Professional Services		7,219,413	7,474,404	12,163,462	13,134,692	13,504,285
Supplies & Expenses		4,621,471	3,669,389	3,765,091	3,710,849	3,594,596
Fixed Charges		740,520	4,764,752	963,036	962,583	916,671
Debt service		3,753	2,263	4,134,842	4,216,439	4,207,976
Grant Contribution	Minus Act 150	904,526	865,075	514,806	718,513	656,067
Capital Outlay	Minus Bridge Aid	801,502	483,865	404,724	1,063,806	613,104
Transfers	Minus 203 sales tax	355,044	410,268	1,413,414	982,737	809,218
Total Expenditures		**60,145,976**	**56,839,404**	**55,653,830**	**57,117,559**	**56,338,549**
Net Revenue and Expenditures		**(763,932)**	**(111,728)**	**(347,532)**	**(669,743)**	**299,739**

FTE	2010 Actual	2011 Actual	2012 Budget	2013 Budget	2013 Budget
Officials/Administration	24.5	24.5	22.5	20.85	21.60
Professionals	45.6	45.7	90.11	91.11	86.76
Technicians/Para-Professionals	108.79	108.25	79.92	73.33	72.73
Administrative Support	89.54	87.19	67.88	68.95	67.62
Skilled Craft/Service Maintenance	126.17	125.64	119.57	120.99	119.70
Protective Service Workers	59.6	58.5	55.25	54.45	55.46
Total	**454.20**	**449.78**	**435.23**	**429.68**	**423.87**

Table 2

2014 Proposed Levy Allocation by Department

Department	2014 Levy	2013 Levy	Difference	Additional Levy Requests
Admin	(3,089,385)	(3,036,256)	53,129	
Admin 301	4,167,976	4,174,019	6,043	
ADRC	111,653	111,653	-	
Aging 101		8,400	8,400	
Buildings	1,507,138	1,506,689	(449)	
Clerk	320,899	316,542	(4,357)	
COC	484,139	488,996	4,857	
Corp Counsel	243,096	236,021	(7,075)	
DA	372,281	383,082	10,801	
Em Mgnt	43,877	41,930	(1,947)	
ER	365,417	269,544	(95,873)	
HI	20,000		(20,000)	
EXT	243,610	255,036	11,426	
Fair	22,748	22,748	-	
Family Court	26,447	26,447	-	
Forester	(90,721)	(90,721)	-	
GAM	-		-	
HS	3,614,763	3,663,520	48,757	
Hwy	3,098,771	3,095,771	(3,000)	
Hwy Bridge Aid	-	-	-	
IT	583,301	583,322	21	
Land Info	359,756	346,245	(13,511)	
LE	6,928,530	6,834,596	(93,934)	
Act 150	-	-	-	
Lime	-	-	-	
LWRD	334,072	333,647	(425)	
Med Exam	101,610	87,456	(14,154)	
Museum	17,533	17,533	-	
PH 101	725,955	849,115	123,160	
PH 218	121,589	122,728	1,139	
Reg Planning	135,046	133,862	(1,184)	
ROD	(31,278)	(31,414)	(136)	
Treasurer	99,760	99,624	(136)	
VSO	145,421	139,419	(6,002)	
			-	
Total	**20,984,004**	**20,989,554**	**5,550**	**5,550**

Polk County
2014 Operating and Capital Budget

Summary of all Funds by Department

SUMMARY	Circuit Court 02-101	Jail Assmt 02-201	Fam Court 02-202	Drivers Imp 02-204	Family Court 03-101	Med Exam 04-101	DA 05-101	Clerk 06-101	Dog License 06-805	Buildings 07-101
Revenues										
General Property Tax	484,139	-	-	-	26,447	101,610	372,281	320,899	-	1,507,138
Other Taxes	-	-	-	-	-	-	-	-	-	-
State Aids	169,347	-	-	-	-	-	62,711	-	-	176,124
License & Fees		-	-	-	-	35,000	-	400	24,925	-
Fines & Forfeitures	114,500	40,000	-	40,000	-	-	2,200	-	-	-
Public Charge for Services	166,000	-	9,000	-	-	-	28,377	24,500	-	304,900
Intergovernmental Revenue	-	-	-	-	-	-	-	24,200	-	16,000
Miscellaneous Revenue	-	-	-	-	-	-	-	-	-	100
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Total Income	**933,986**	**40,000**	**9,000**	**40,000**	**26,447**	**136,610**	**465,569**	**369,999**	**24,925**	**2,004,262**
Expenditures										
Personnel	728,463	-	-	-	-	85,600	410,475	239,123	-	904,067
Operating - 000	-	-	-	-	-	-	-	-	-	-
Professional Services	174,923	-	9,000	-	21,531	41,025	18,423	51,500	3,750	706,187
Supplies & Expenses	29,700	-	-	-	4,916	9,985	31,271	73,616	825	179,358
Fixed Charges	900	-	-	-	-	-	5,400	5,760	435	1,450
Debt Service	-	-	-	-	-	-	-	-	-	-
Other Grants Contributions	-	-	-	-	-	-	-	-	19,915	75,000
Capital Outlay	-	-	-	-	-	-	-	-	-	138,200
Transfers	-	65,000		40,000	-	-	-	-	-	-
Total Expenditures	**933,986**	**65,000**	**9,000**	**40,000**	**26,447**	**136,610**	**465,569**	**369,999**	**24,925**	**2,004,262**
Net Revenue and Expenditures	**-**	**(25,000)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

FTE	Circuit Court 02-101	Jail Assmt 02-201	Fam Court 02-202	Drivers Imp 02-204	Family Court 03-101	Med Exam 04-101	DA 05-101	Clerk 06-101	Dog License 06-805	Buildings 07-101
Officials/Administration	1.00	-	-	-	-	0.60	-	1.00	-	1.00
Professionals	1.00	-	-	-	-	-	1.00	-	-	-
Technicians/Para-Professionals	-	-	-	-	-	0.18	2.00	-	-	3.00
Administrative Support	10.00	-	-	-	-	-	3.94	1.43	-	1.00
Skilled Craft/Service Maintenance	-	-	-	-	-	-	-	-	-	11.67
Protective Service Workers	-	-	-	-	-	-	-	-	-	-
Total	**12.00**	**-**	**-**	**-**	**-**	**0.78**	**6.94**	**2.43**	**-**	**16.67**

Polk County
2014 Operating and Capital Budget

Summary of all Funds by Department

SUMMARY	Fleet 07-140	Snowmobile 07-243	Lakes Imp 07-807	Park Ded 07-808	ROD 08-101	Treas 09-101	Law Enf 11-101	Emg Mngt 12-101	Reg Plan 13-101	PH 14-101	PH - Bio 14-209
Revenues											
General Property Tax	-	-	-	-	(31,278)	99,760	6,928,530	43,877	135,046	725,955	-
Other Taxes	-	-	-	-	60,000	100	-	-	-	-	-
State Aids	-	204,150	-	-	-	108,000	48,593	58,192	-	-	167,990
License & Fees	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	38,000	-	-	-	-	-
Public Charge for Services	-	-	-	-	280,000	100	344,120	-	-	141,644	-
Intergovernmental Revenue	133,900	-	-	-	-	-	44,400	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	11,392	48,950	-	-	-	-
Other Financing Sources	-	-	-	-	16,192	-	50,288	-	-	-	-
Total Income	**133,900**	**204,150**	**-**	**-**	**324,914**	**257,352**	**7,464,881**	**102,069**	**135,046**	**867,599**	**167,990**
Expenditures											
Personnel	-	-	-	-	261,779	187,622	6,148,541	93,634	-	825,418	120,427
Operating - 000	-	-	-	-	-	-	-	-	-	-	12,536
Professional Services	59,000	191,500	-	15,000	55,285	20,610	645,296	1,700	-	10,678	14,665
Supplies & Expenses	-	10,900	15,000	-	7,850	43,210	396,099	6,135	-	20,827	10,078
Fixed Charges	74,900	1,750	-	-	-	2,880	3,329	600	-	10,376	10,284
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Other Grants Contributions	-	-	-	-	-	3,030	3,500	-	135,046	300	-
Capital Outlay	-	-	-	-	-	-	186,000	-	-	-	-
Transfers	-	-	-	-	-	-	82,116	-	-	-	-
Total Expenditures	**133,900**	**204,150**	**15,000**	**15,000**	**324,914**	**257,352**	**7,464,881**	**102,069**	**135,046**	**867,599**	**167,990**
Net Revenue and Expenditures	**-**	**-**	**(15,000)**	**(15,000)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

FTE	Fleet 07-140	Snowmobile 07-243	Lakes Imp 07-807	Park Ded 07-808	ROD 08-101	Treas 09-101	Law Enf 11-101	Emg Mngt 12-101	Reg Plan 13-101	PH 14-101	PH - Bio 14-209
Officials/Administration	-	-	-	-	1.00	1.00	2.00	-	-	1.00	-
Professionals	-	-	-	-	-	-	3.00	1.00	-	5.55	1.45
Technicians/Para-Professionals	-	-	-	-	-	-	11.70	-	-	1.15	-
Administrative Support	-	-	-	-	3.00	2.00	4.80	-	-	2.90	-
Skilled Craft/Service Maintenance	-	-	-	-	-	-	-	-	-	0.03	-
Protective Service Workers	-	-	-	-	-	-	55.46	-	-	-	-
Total		**-**	**-**	**-**	**4.00**	**3.00**	**76.96**	**1.00**	**-**	**10.63**	**1.45**

Polk County
2014 Operating and Capital Budget

Summary of all Funds by Department

SUMMARY	Birth to 3 14-218	WIC 14-221	Prenatal 14-222	Tobacco 14-223	Repro Health 14-224	Immun 14-226	Consolid 14-227	Enviro 14-228	Radon 14-229	GAM 15-601	HS 16-211	Vets 18-101
Revenues												
General Property Tax	121,589	-	-	-	-	-	-	-	-	-	3,614,763	145,421
Other Taxes	-	-	-	-	-	-	-	-	-	-	-	-
State Aids	88,837	202,500	-	182,129	45,537	-	54,212	-	8,135	-	4,092,492	15,000
License & Fees	-	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-	-
Public Charge for Services	55,100	-	65,210	-	179,857	48,581	-	180,560	-	7,892,824	968,201	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	2,216	-	-	44,000	-
Total Income	**265,526**	**202,500**	**65,210**	**182,129**	**225,394**	**48,581**	**54,212**	**182,776**	**8,135**	**7,892,824**	**8,719,456**	**160,421**
Expenditures												
Personnel	166,240	180,998	61,763	159,901	164,843	24,094	51,106	146,972	5,694	5,955,864	4,905,197	130,588
Operating - 000	-	-	-	-	-	-	-	-	-	1,435,797	-	-
Professional Services	91,920	11,590	150	14,781	10,751	2,333	710	9,250	1,205	25,875	3,284,071	2,448
Supplies & Expenses	5,326	6,482	2,650	5,700	46,650	21,624	2,234	14,849	1,171	4,915	167,099	9,535
Fixed Charges	2,040	2,130	647	1,247	3,150	530	162	11,705	65	38,016	296,185	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Other Grants Contributions	-	1,300	-	500	-	-	-	-	-	-	-	17,850
Capital Outlay	-	-	-	-	-	-	-	-	-	200,000	18,904	-
Transfers	-	-	-	-	-	-	-	-	-	21,677	48,000	-
Total Expenditures	**265,526**	**202,500**	**65,210**	**182,129**	**225,394**	**48,581**	**54,212**	**182,776**	**8,135**	**7,682,144**	**8,719,456**	**160,421**
Net Revenue and Expenditures	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**210,680**	**-**	**-**

FTE	Birth to 3 14-218	WIC 14-221	Prenatal 14-222	Tobacco 14-223	Repro Health 14-224	Immun 14-226	Consolid 14-227	Enviro 14-228	Radon 14-229	GAM 15-601	HS 16-211	Vets 18-101
Officials/Administration	-	-	-	-	-	-	-	-	-	1.00	1.00	1.00
Professionals	2.30	1.36	0.70	2.06	1.50	0.20	0.64	1.00	-	9.00	36.00	-
Technicians/Para-Professionals	-	0.10	-	-	-	-	-	-	-	21.60	13.00	-
Administrative Support	0.80	1.20	0.05	-	0.80	0.10	-	1.00	-	4.00	17.20	1.00
Skilled Craft/Service Maintenance	-	-	-	-	-	-	-	-	-	74.05	-	-
Protective Service Workers	-	-	-	-	-	-	-	-	-	-	-	-
Total	**3.10**	**2.66**	**0.75**	**2.06**	**2.30**	**0.30**	**0.64**	**2.00**	**-**	**109.65**	**67.20**	**2.00**

Polk County
2014 Operating and Capital Budget

Summary of all Funds by Department

SUMMARY	Museum 20-101	Extension 21-101	LWRD 22-101	Lime 23-602	Land Info 24-101	WI Septic 24-806	Fair 26-101	Corp Counsel 27-101	Forester 28-101	Forester 28-241	Highway 29-701	Admin 30-101
Revenues												
General Property Tax	17,533	243,610	334,072	-	359,756	-	22,748	243,096	(90,721)	-	3,098,771	(3,089,385)
Other Taxes	-	-	-	-	-	-	-	-	-	-	-	766,120
State Aids	-	6,753	228,825	-	300	10,000	-	493,717	42,322	20,000	1,509,319	589,999
License & Fees	-	10	19,600	-	256,000	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-	-
Public Charge for Services	-	11,150	31,861	621,059	127,000	-	-	5,430	142,899	-	-	4,000
Intergovernmental Revenue	-	500	17,400	-	20,000	-	-	-		-	1,967,035	-
Miscellaneous Revenue	-	-	3,000	-	-	-	-	-	-	-	40,800	348,940
Other Financing Sources	-	-	-	-	28,000	-	-	-	-	-	-	2,581,196
Total Income	**17,533**	**262,023**	**634,758**	**621,059**	**791,056**	**10,000**	**22,748**	**742,243**	**94,500**	**20,000**	**6,615,925**	**1,200,870**
Expenditures												
Personnel	-	92,398	538,908	271,897	735,406	-	-	686,894	76,776	-	2,543,248	668,766
Operating - 000	-	-	-	-	-	-	-	-	-	-	1,242,613	-
Professional Services	17,533	138,275	37,025	121,525	33,550	-	11,723	29,239	663	-	289,870	223,189
Supplies & Expenses	-	31,350	58,725	76,667	19,900	-	-	23,510	17,061	20,000	1,940,664	13,315
Fixed Charges	-	-	-	5,970	2,200	-	25	2,600	-	-	102,105	291,600
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Other Grants Contributions	-	-	100	-	-	10,000	11,000	-	-	-	-	4,000
Capital Outlay	-	-	-	45,000	-	-	-	-	-	-	-	-
Transfers	-	-	-	100,000	-	-	-	-	-	-	387,425	65,000
Total Expenditures	**17,533**	**262,023**	**634,758**	**621,059**	**791,056**	**10,000**	**22,748**	**742,243**	**94,500**	**20,000**	**6,505,925**	**1,265,870**
Net Revenue and Expenditures	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**110,000**	**(65,000)**

FTE	Museum 20-101	Extension 21-101	LWRD 22-101	Lime 23-602	Land Info 24-101	WI Septic 24-806	Fair 26-101	Corp Counsel 27-101	Forester 28-101	Forester 28-241	Highway 29-701	Admin 30-101
Officials/Administration	-	-	1.00	1.00	1.00	-	-	2.00	-	-	1.00	1.00
Professionals	-	-	-	-	3.00	-	-	1.00	1.00	-	4.00	2.00
Technicians/Para-Professionals	-	-	5.00	1.00	4.00	-	-	5.00	-	-	2.00	-
Administrative Support	-	1.80	1.00	-	1.00	-	-	1.00	-	-	1.00	1.60
Skilled Craft/Service Maintenance	-	-	-	1.99	-	-	-	-	-	-	29.16	-
Protective Service Workers	-	-	-	-	-	-	-	-	-	-	-	-
Total	**-**	**1.80**	**7.00**	**3.99**	**9.00**	**-**	**-**	**9.00**	**1.00**	**-**	**37.16**	**4.60**

Polk County
2014 Operating and Capital Budget

Summary of all Funds by Department

SUMMARY	Admin-Asset 30-110	Admin-Retire 30-120	Admin - Debt 30-301	Info Tech 32-101	Emp Relations 34-101	Health Ins 32-721	ADRC 36-212	Totals
Revenues								
General Property Tax	-	-	4,167,976	583,301	365,417	20,000	111,653	**20,984,004**
Other Taxes	-	-	-	-	-	-	-	**826,220**
State Aids	-	-	-	-	-	-	1,297,247	**9,882,431**
License & Fees	-	-	-	-	-	-	-	**335,935**
Fines & Forfeitures	-	-	-	-	-	-	-	**234,700**
Public Charge for Services	-	-	-	-	1,600	-	122,000	**11,755,973**
Intergovernmental Revenue	-	-	-	146,475	-	6,468,276	-	**8,838,186**
Miscellaneous Revenue	-	-	-	-	-	309,860	400	**763,442**
Other Financing Sources	168,828	65,000	40,000	-	21,677	-	-	**3,017,397**
Total Income	**168,828**	**65,000**	**4,207,976**	**729,776**	**388,694**	**6,798,136**	**1,531,300**	**56,638,288**
Expenditures								
Personnel	-	109,769	-	477,926	349,231	-	836,058	**29,345,686**
Operating - 000	-	-	-	-	-	-	-	**2,690,946**
Professional Services	-		-	225,050	28,125	6,798,136	55,225	**13,504,285**
Supplies & Expenses	-	-	-	26,800	8,038	-	230,561	**3,594,596**
Fixed Charges	-	-	-	-	3,300	-	34,930	**916,671**
Debt Service	-	-	4,207,976	-	-	-	-	**4,207,976**
Other Grants Contributions	-	-	-	-	-	-	374,526	**656,067**
Capital Outlay	25,000	-	-	-	-	-	-	**613,104**
Transfers	-	-	-	-	-	-	-	**809,218**
Total Expenditures	**25,000**	**109,769**	**4,207,976**	**729,776**	**388,694**	**6,798,136**	**1,531,300**	**56,338,549**
Net Revenue and Expenditures	**143,828**	**(44,769)**	**-**	**-**	**-**	**-**	**-**	**299,739**

FTE	Admin-Asset 30-110	Admin-Retire 30-120	Admin-Debt 30-301	Info Tech 32-101	Emp Relations 34-101	Health Ins 34-721	ADRC 36-212	Totals
Officials/Administration	-	-	-	1.00	1.00	-	1.00	**21.60**
Professionals	-	-	-	1.00	1.00	-	6.00	**86.76**
Technicians/Para-Professionals	-	-	-	3.00	-	-	-	**72.73**
Administrative Support	-	-	-	-	2.00	-	3.00	**67.62**
Skilled Craft/Service Maintenance	-	-	-	-	-	-	2.80	**119.70**
Protective Service Workers	-	-	-	-	-	-	-	**55.46**
Total	**-**	**-**	**-**	**5.00**	**4.00**	**-**	**12.80**	**423.87**

Table 4

County Board Priorities

Ten Highest-Ranked Programs by Importance and 2014 Initiatives

Ranking	Program	2014 Initiative
1	Administration: Public Financial Management	Initiative to consolidate financial reporting with GAM and Human Services; increased in-house audit preparation
2	County Clerk: Election Administration	$1,000 additional funding for election materials
3	Administration: General Management and Board Support	$7,500 set aside for Board technology improvements including possible agenda management system or hardware upgrades
4	Corp Counsel: Child Support	Increased funding for training and development
5	Law Enforcement: Emergency communication & management	Initial funding for technology improvement planning in Administration budget including next generation 911
6	Veteran Services	Public outreach initiative incorporated in the budget
7	Corporation Counsel	Funding for intern to assist with policy and ordinance codification
8	District Attorney: Criminal cases	Additional funding for support staff
9	Buildings: Building Maintenance	Potential for internal loan for energy efficiency projects
10	Law Enforcement: Field services	Internal loan for water patrol

Five Lowest-Ranked Programs by Importance and 2014 Initiatives

Ranking	Program	2014 Initiative
38	Land Information: Planning	Greater assignment of resources to ordinance rewrite in 2013-14
39	Public Health: Home Care	Program closing
40	Golden Age Manor	No levy support in the 2014 budget
41	Information Center	Program to be reviewed in 2014
42	West Central Regional Planning	No change possible until 2014